

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

---

No. 20-935 T

(Judge Marian Blank Horn)

MATTHEW and KATHERINE KAESS CHRISTENSEN,

Plaintiffs,

v.

THE UNITED STATES,

Defendant

---

ANSWER

---

Defendant, the United States, in answer to the complaint of plaintiffs, Matthey and Katherine Kaess Christensen, respectfully denies each and every allegation contained therein that is not expressly admitted below. Defendant further responds to each separate paragraph of the complaint as follows:

1. States that, at the present time, defendant lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 1 of the complaint.
2. Admits that the defendant in this action is the United States.
3. Admits that jurisdiction over this case, to the extent it exists, would be based on 28 U.S.C. Sec. 1491.

4. Admits that plaintiffs seek a recovery of federal income tax for the taxable year 2015. Denies the allegations in the second sentence of paragraph 4 of the complaint. Admits that plaintiffs paid \$4,672 in Federal Income tax for that year. States that the allegation that the payment was timely constitutes a legal conclusion requiring no response. Denies the remaining allegations in paragraph 4 of the complaint.

5. Avers that plaintiffs filed a Form 1040X for 2015 on January 13, 2020. Avers that on March 2, 2020, the IRS disallowed that claim. States that, at the present time, defendant lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations in paragraph 5 of the complaint.

6. Admits that the refund claim was denied because it was not timely filed. Denies the remaining allegations in paragraph 6 of the complaint; to the extent those allegations constitute legal conclusions, states that they require no response.

7. Denies the allegations in paragraph 7 of the complaint; to the extent those allegations constitute legal conclusions, states that they require no response.

#### ADDITIONAL DEFENSE

Any recovery by plaintiffs in this case is limited to amounts allowable under Internal Revenue Code § 6511(b).

WHEREFORE, defendant respectfully requests that the complaint in this case be dismissed, and for any and all other relief the Court deems appropriate.

Respectfully submitted,

s/Benjamin C. King, Jr.  
BENJAMIN C. KING JR.  
Attorney of Record  
U.S. Department of Justice  
Tax Division  
Court of Federal Claims Section  
Post Office Box 26  
Washington, D.C. 20044  
202-307-6506 (v)  
202-514-9440 (f)  
Benjamin.C.King@usdoj.gov

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General  
DAVID I. PINCUS  
Chief, Court of Federal Claims Section  
MARY M. ABATE  
Assistant Chief

s/Mary M. Abate  
Of Counsel

Attorneys for Defendant

January 5, 2021